

PAUL J. FISHMAN
United States Attorney
KRISTIN L. VASSALLO
Assistant United States Attorney
970 Broad Street, Suite 700
Newark, New Jersey 07102
Tel. (973) 645-2835
e-mail: kristin.vassallo@usdoj.gov

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

Petitioner,

v.

CHARLES NOVINS,

Respondent.

HON. JOEL A. PISANO

Civil Action No. 12-CV-6290 (JAP)

DECLARATION OF MIRIAM POPOWITZ

Miriam Popowitz, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division, Central Compliance Area of the Internal Revenue Service (the "IRS"). I submit this declaration in support of the motion for contempt filed by the United States in the above-referenced case. I make this declaration based on my personal knowledge and review of records related to this matter.

2. On May 7, 2012, I issued an administrative summons directing taxpayer Charles Novins to appear at IRS offices in Freehold, New Jersey on June 13, 2012, to give testimony and produce for examination certain documents and records relating to the collection of Mr. Novins's tax liabilities. In particular, the summons (which is attached as Exhibit A to this declaration) sought information relating to tax liabilities for 2009.

3. On May 9, 2012, I served the summons on Mr. Novins by leaving a copy of the summons with Anne Cafasso, an adult of suitable age and discretion, at Mr. Novins's residence in Toms River, New Jersey.

4. Although Mr. Novins appeared at IRS offices on June 13, 2012, he refused to comply with the summons. A "last chance" letter was sent to Mr. Novins directing him to appear at IRS offices on July 24, 2012, but he did not appear on that date.

5. Because of Mr. Novins's failure to comply with the IRS summons, the United States filed a petition to enforce the summons on October 5, 2012. On November 15, 2012, this Court issued an order directing Mr. Novins to show cause why he should not be compelled to comply with the summons. Upon request of the Government, the Court issued an amended order to show cause setting a hearing date of May 15, 2013. On April 4, 2013, I personally served Mr. Novins with a copy of the petition, supporting documents, and the amended order to show cause.

6. The Court rescheduled the hearing on the order to show cause to June 19, 2013. On that date, Mr. Novins appeared before the Court and consented to entry of an order granting the petition. Pursuant to the June 19, 2013 order, Mr. Novins was directed to obey the IRS summons by appearing at IRS offices and producing the records and information sought by the summons "at such time and place as may be fixed by the Internal Revenue Service." A copy of the Court's June 19, 2013 order is attached as Exhibit B.

7. On June 20, 2013, the United States Attorney's Office sent Mr. Novins a copy of the Court's June 19, 2013 order and advised him that "the IRS has fixed the time and place [for him to comply with the summons] as follows: July 23, 2013, at 10:00 a.m.; 4 Paragon Way, Suite

2, Freehold, NJ 07728.” The letter noted that, when the Government’s attorney spoke with Mr. Novins, he “indicated that this time and date was convenient for [him].” A copy of the Government’s June 20, 2013 letter is attached as Exhibit C.

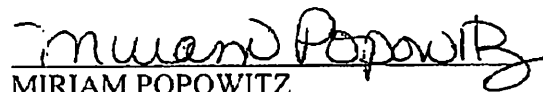
8. Mr. Novins did not appear at IRS offices on July 23, 2013 or otherwise comply with the summons.

9. On July 30, 2013, the United States Attorney’s Office sent a letter to Mr. Novins informing him that the Government was prepared to move for contempt to enforce the Court’s June 19, 2013 order, but would extend one final opportunity to comply with the order. The letter further informed Mr. Novins that to avoid such a motion, he had to provide me with a completed tax return for 2009 by August 8, 2013. A copy of the Government’s July 30, 2013 letter is attached as Exhibit D.

10. As of this date, Mr. Novins still has not provided the tax return required by the IRS summons.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: Freehold, New Jersey
September 13, 2013


MIRIAM POPOWITZ
REVENUE OFFICER